

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**Individual Income Tax Return**  
**RESIDENT**

1997

DO NOT WRITE OR STAPLE IN THIS SPACE

PART-YEAR RESIDENTS MUST USE FORM N-15.  
 RESIDENTS FILING A FEDERAL TAX RETURN SHOULD USE FORM N-11.

Calendar Year 1997

or other tax year beginning \_\_\_\_\_, 1997 and ending \_\_\_\_\_, 19 \_\_\_\_\_

AMD	UNP	008	PNT	INT	
-----	-----	-----	-----	-----	--

USE STATE LABEL OTHERWISE PRINT OR TYPE	Name (If joint return, give first names and initials of both)	Last Name	Your social security number
	C/O		Spouse's social security number
	Present mailing or home address (Number and street, including apartment number or rural route)		Your occupation
	City, town or post office, State and ZIP code		Spouse's occupation

HAWAII ELECTION CAMPAIGN FUND	Do you want \$2 to go to the Hawaii Election Campaign Fund? .....	Yes	No	Note: Checking "Yes" will not increase your tax or reduce your refund.
	If joint return, does your spouse want \$2 to go to the fund? .....	Yes	No	

FILING STATUS	1 <input type="checkbox"/> Single (Check only ONE box)
	2 <input type="checkbox"/> Married filing joint return (even if only one had income).
	3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here. ● _____
	4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here. _____
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died 19 ● _____).

EXEMPTIONS	<b>Caution:</b> If you can be claimed as a dependent on another person's tax return (such as your parents'), do not check box 6a, but be sure to check the box below line 32.	Enter number of boxes checked on 6a and 6b	<input type="text"/>		
	6a <input type="checkbox"/> Yourself ..... <input type="checkbox"/> Age 65 or over .....	}			
	6b <input type="checkbox"/> Spouse ..... <input type="checkbox"/> Age 65 or over .....				
	<b>6c and 6d</b>	<b>Dependents:</b>	Enter number of your children listed	6c <input type="text"/>	
		1. First and last name	2. Dependent's social security number	3. Relationship	4. No. of months lived in your home in 1997
		If more than 4 dependents, use attachment			
	6e Total number of exemptions claimed .....	Add numbers entered in boxes above	6e <input type="text"/>		

INCOME	7 Wages, salaries, tips, etc. (Attach Form(s) W-2) .....	7●		00
	8 Interest income from the worksheet on page 25 of the Instructions .....	8●		00
	9 Dividends from the worksheet on page 25 of the Instructions .....	9●		00
	10 State income tax refund from the worksheet on page 25 of the Instructions .....	10		00
	11 Alimony received: Enter name and address of payer .....	11		00
	12 Business or farm: main business activity/product _____ G.E. I.D. No. _____			
	12a Gross receipts from business or farm .....	12a		00
	12b Net income or (loss) after subtracting expenses from business or farm .....	12b●		00
	13 Capital gain or (loss) from worksheet on page 25 of Instructions .....	13●		00
	14a Total IRA distributions.....	14a		00
	14b Taxable amount (see page 30 of the Instructions) ....	14b		00
	15a Total pensions and annuities	15a		00
	15b Taxable amount (see page 30 of the Instructions) ....	15b●		00
	16a Rents received. G.E. I.D. No. _____	16a		00
	16b Net rental income or (loss) after subtracting expenses .....	16b●		00
	17 Unemployment compensation (insurance) .....	17●		00
	18 Other income (state nature and source) .....	18●		00
	19 Add amounts in far right column for lines 7 through 18..... <b>Total Income</b> ▶	19		00

ADJUSTMENTS TO INCOME	20a Your IRA deduction.....	20b Spouse's IRA deduction.....	20c		00
	21 Medical savings account deduction .....	21		00	
	22 Moving expenses .....	22		00	
	23 Deductions for self-employment tax .....	23		00	
	24 Self-employed health insurance deduction .....	24		00	
	25 Keogh retirement plan and self-employed SEP deduction.....	25		00	
	26 Interest penalty on early withdrawal of savings .....	26		00	
	27 Alimony paid _____ Enter name and social security number of recipient	27		00	
	28 Payments to an individual housing account .....	28●		00	
	29 First \$1,750 of military reserve or Hawaii national guard duty pay .....	29●		00	
	30 Add lines 20c through 29..... <b>Total Adjustments</b> ▶	30●		00	
<b>AGI</b> 31 Line 19 minus line 30..... <b>Adjusted Gross Income</b> ▶	31●		00		

• ATTACH CHECK OR MONEY ORDER HERE • ATTACH COPY B OF FORM HW-2 HERE •

<b>TAX COMPUTATION</b>	32	Amount from line 31. (adjusted gross income) .....	32		00	
	<b>CAUTION: If you can be claimed as a dependent on another person's return, check here <input type="checkbox"/> and see the Instructions on page 33.</b>					
	33	If you do not itemize your deductions, go to line 34 below. Otherwise go to page 32 of the Instructions and enter your itemized deductions here.				
	33a	Medical and dental expenses (from Worksheet A-1) .....	33a		00	
	33b	Taxes (from Worksheet A-2) .....	33b		00	
	33c	Interest expense (from Worksheet A-3) .....	33c		00	
	33d	Contributions (from Worksheet A-4) .....	33d		00	
	33e	Casualty and theft losses (from Worksheet A-5) .....	33e		00	
	33f	Miscellaneous deductions (from Worksheet A-6) .....	33f		00	
	34	Enter the larger of your: } <b>Itemized Deductions</b> — If line 32 is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 26 of the Instructions. If not, add lines 33a through 33f. <b>OR</b> <b>Standard Deduction</b> shown below for your filing status. } Single — \$1,500                      Head of household — \$1,650 Married filing jointly or Qualifying widow(er) — \$1,900      Married filing separately — \$950	34		00	
35	Line 32 minus line 34. (This line <b>MUST</b> be filled in) .....	35		00		
36	Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, check applicable box(es) • <input type="checkbox"/> Yourself • <input type="checkbox"/> Spouse, and see page 33 of the Instructions. ....	36		00		
37	<b>Taxable Income.</b> Line 35 minus line 36 (but not less than zero) ..... <b>Taxable Income</b> ▶	37		00		
38	<b>Tax.</b> Check if from <input type="checkbox"/> Tax Table; <input type="checkbox"/> Tax Rate Schedule I, II, or III; <input type="checkbox"/> Form N-615; or <input type="checkbox"/> Capital Gains Tax Worksheet on page 24 of the Instructions. Net capital gain from line 14 of Capital Gains Tax Worksheet • ..... (• <input type="checkbox"/> Include separate tax from Forms N-2, N-103, N-152, N-312, N-405, N-586, or N-814) ..... <b>Tax</b> ▶	38		00		
<b>NONREFUNDABLE CREDITS</b>	39	Income tax paid to another state or to a foreign country (from Worksheet on page 24 of the Instructions) ..	39		00	
	40	Energy Conservation Tax Credit (attach Form N-157).....	40		00	
	41	Enterprise Zone Tax Credit (attach Form N-756) .....	41		00	
	42	Low-Income Housing Tax Credit (attach Form N-586) .....	42		00	
	43	Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884) ...	43		00	
	44	Add lines 39 through 43 ..... <b>Total Non-Refundable Credits</b> ▶	44		00	
45	Line 38 minus line 44 (but not less than zero) ..... <b>Balance</b> ▶	45		00		
<b>TAX PAYMENTS AND REFUNDABLE CREDITS</b>	46	Hawaii State Income tax withheld and tax withheld on IHA distribution .....	46		00	
	47	1997 estimated tax payments .....	47		00	
	48	Amount of estimated tax applied from 1996 return .....	48		00	
	49	Amount paid with extension(s) .....	49		00	
	50	Food Tax Credit (attach Schedule X) <b>DHS, etc. exemptions</b> • .....	50		00	
	51	Credit for Low-Income Household Renters (attach Schedule X) .....	51		00	
	52	Credit for Child and Dependent Care Expenses (attach Schedule X) .....	52		00	
	53	Medical Services Excise Tax Credit (attach Schedule X).....	53		00	
	54	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) .....	54		00	
	55	Capital Goods Excise Tax Credit (attach Form N-312) .....	55		00	
	56	Fuel Tax Credit for Commercial Fishers (attach Form N-163).....	56		00	
57	Motion Picture Income Tax Credit (attach Form N-316) .....	57		00		
58	Hotel Remodeling Tax Credit (attach Form N-314) .....	58		00		
59	Other credits (attach list and see page 35 of Instructions).....	59		00		
60	Add lines 46 through 59 ..... <b>Total Payments and Credits</b> ▶	60		00		
<b>REFUND OR AMOUNT YOU OWE</b>	61	If line 60 is larger than line 45, enter the amount <b>OVERPAID</b> (line 60 minus line 45) .....	61		00	
	62	Amount of line 61 to be <b>REFUNDED TO YOU</b> ..... <b>Refund</b> ▶	62		00	
	63	Amount of line 61 to be <b>applied</b> to your <b>1998 ESTIMATED TAX</b> .....	63		00	
	64	If line 45 is larger than line 60, enter the <b>AMOUNT YOU OWE</b> (line 45 minus line 60). Attach check or money order for full amount payable to "Hawaii State Tax Collector." Write your social security number and "1997 Form N-12" on it. If you are filing your return late, see page 35 of the Instructions. .... <b>Balance Due</b> ▶	64		00	
65	Estimated tax penalty. (See page 35 of Instructions.) Also include this amount in line 61 or 64, whichever applies. <b>65</b> •	65		00		
66	If you don't need Hawaii income tax forms mailed to you next year because a tax preparer will prepare your return, check here to receive a preprinted label only. .... • <input type="checkbox"/>					

**DECLARATION**

I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

<b>PLEASE SIGN HERE</b>	▶ _____ Date Your signature		▶ _____ Date Spouse's signature (if filing jointly, BOTH must sign)	
	Paid Preparer's Information	Preparer's Signature and date ▶	Preparer's social security number	
		Firm's name (or yours if self-employed) and address ▶	Federal E.I. No. ▶	
		ZIP Code ▶		Check if self-employed ▶ <input type="checkbox"/>